

of most of the current Maryland Vehicle Law, can be substituted without substantive change by the terms "truck", "trailer", and "semitrailer", as these terms are defined in Title 11 of this article. In this section, reference to a "truck" is unnecessary in light of the reference to any "motor vehicle". See, also, revisor's note to §13-917 of his title on Class E (Truck) vehicles.

As to the referenced "Retail Sales, Act", see Art. 81, §§ 324 et seq.

13-810. EXEMPTIONS.

(A) EXEMPT VEHICLES GENERALLY.

ON ISSUANCE IN THIS STATE OF AN ORIGINAL OR SUBSEQUENT CERTIFICATE OF TITLE FOR A VEHICLE, THE VEHICLE IS EXEMPT FROM THE EXCISE TAX IMPOSED BY THIS PART, IF IT IS:

- (1) A MOBILE HOME OVER 35 FEET LONG;
- (2) A VEHICLE OWNED BY THE UNITED STATES AND USED IN THE INVESTIGATION OF ANY VIOLATION OR SUSPECTED VIOLATION OF ANY LAW OF THE UNITED STATES;
- (3) A VEHICLE OWNED BY THIS STATE OR ANY POLITICAL SUBDIVISION OF THIS STATE;
- (4) A FIRE ENGINE OR OTHER FIRE DEPARTMENT EMERGENCY APPARATUS, INCLUDING ANY VEHICLE OPERATED BY OR IN CONNECTION WITH ANY FIRE DEPARTMENT;
- (5) AN AMBULANCE, RESCUE, OR OTHER VEHICLE OWNED AND OPERATED FOR THE BENEFIT OF THE PUBLIC BY A NONPROFIT RESCUE SQUAD;
- (6) A VEHICLE OWNED AND OPERATED BY THE CIVIL AIR PATROL;
- (7) A VEHICLE OWNED AND HELD FOR THE USE OF THE PUBLIC BY A UNIT OF A NATIONAL VETERANS' ORGANIZATION;
- (8) A VEHICLE OWNED AND OPERATED BY A MARYLAND CHAPTER OF THE AMERICAN RED CROSS;
- (9) A VEHICLE ACQUIRED BY AN INSURANCE COMPANY AS A RESULT OF A COMPREHENSIVE OR COLLISION CLAIM;
- (10) A VEHICLE REGISTERED IN A JURISDICTION THE LAWS OF WHICH DO NOT REQUIRE TITLING AND ACQUIRED FOR RESALE BY A LICENSED DEALER;
- (11) A VEHICLE THAT IS INVOLUNTARILY